

Form Number: IRS Form 1099-C.
Regulation Project Number: TD 9793.
Affected Public: Businesses and other for-profit organizations; and not-for-profit institutions.

Estimated Number of Respondents: 6,540,900.

Frequency of Response: On occasion.
Estimated Total Number of Annual Responses: 6,540,900.

Estimated Time per Response: 13 minutes.

Estimated Total Annual Burden Hours: 1,438,998 hours.

3. *Title:* Electronic Filing of Form W-4.

OMB Control Number: 1545-1435.

Type of Review: Extension of a currently approved collection.

Description: Information is required by the Internal Revenue Service to verify compliance with regulation section 31.3402(f)(2)-1(g)(1), which requires submission to the Service of certain withholding exemption certificates. The affected respondents are employers that choose to make electronic filing of Forms W-4 available to their employees.

Regulation Project Number: TD 8706.

Affected Public: Businesses and other for-profit organizations; not-for-profit institutions; and State, Local or Tribal governments.

Estimated Number of Respondents: 2,000.

Frequency of Response: On occasion.
Estimated Total Number of Annual Responses: 160,000.

Estimated Time per Response: 15 minutes.

Estimated Total Annual Burden Hours: 40,000 hours.

4. *Title:* Limited Payability Claim Against the United States for Proceeds of An Internal Revenue Refund Check.

OMB Control Number: 1545-2024.

Type of Review: Extension of a currently approved collection.

Description: Form 13818, *Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check*, is sent to the payee (taxpayer). This form is designed to provide taxpayers a method to file a claim for a replacement check when the original check is over 12 months old.

Form Number: IRS Form 13818.

Affected Public: Individual or Households; and Businesses and other for-profit organizations.

Estimated Number of Respondents: 6,000.

Frequency of Response: On occasion.
Estimated Total Number of Annual Responses: 6,000.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 6,000 hours.

5. *Title:* S Corporation Guidance under Section 958 (Rules for Determining Stock Ownership) and Guidance Regarding the Treatment of Qualified Improvement Property under the Alternative Depreciation System for Purposes of the QBAI Rules for FDII and GILTI.

OMB Control Number: 1545-2291.

Type of Review: Extension of a currently approved collection.

Description: The Treasury Department and the IRS published final regulations (TD 9866) in the **Federal Register** (84 FR 29288) under § 951A (final regulations). The final regulations adopted “aggregate treatment” with respect to income inclusion amounts arising from section 951A (the global intangible low tax income inclusion or GILTI) for partnerships. Under aggregate treatment, for purposes of determining the GILTI inclusion amount of any partner of a domestic partnership, each partner is treated as proportionately owning the stock of a controlled foreign corporation (CFC) owned by the partnership within the meaning of § 958(a) in the same manner as if the domestic partnership were a foreign partnership. Because only a U.S. person that is a U.S. shareholder can have a GILTI inclusion amount, a partner that is not a U.S. shareholder of a partnership-owned CFC does not have a GILTI inclusion amount determined by reference to the partnership-owned CFC. Section 1.951A-1(e)(1) applies to taxable years of foreign corporations beginning after December 31, 2017, and to taxable years of U.S. shareholders in which or with which such taxable years of foreign corporations’ end. There are no changes being made to the regulations at this time.

Regulation Project Number: TD 9986 and Notice 2020-69.

Affected Public: Individual or Households.

Estimated Number of Respondents: 3,688.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 3,688.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 1,844 hours.

Authority: 44 U.S.C. 3501 *et seq.*

Dated: May 24, 2021.

Molly Stasko,

Treasury PRA Clearance Officer.

[FR Doc. 2021-11210 Filed 5-26-21; 8:45 am]

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Notification of Foreign Tax Redeterminations

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments must be received on or before June 28, 2021.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function.

FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Molly Stasko by emailing PRA@treasury.gov, calling (202) 622-8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: Foreign Tax Credit; Notification of Foreign Tax Redeterminations.

OMB Control Number: 1545-1056.

Type of Review: Extension of a currently approved collection.

Description: The regulation relates to a taxpayer’s obligation under section 905(c) of the Internal Revenue Code to file notification of a foreign tax redetermination, to make adjustments to a taxpayer’s pools of foreign taxes and earnings and profits, and the imposition of the civil penalty for failure to file such notice or report such adjustments.

Regulatory Project Number: REG-209020-86.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 13,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 13,000.

Estimated Time per Response: 4.153 hours.

Estimated Total Annual Burden Hours: 54,000 hours.

(Authority: 44 U.S.C. 3501 *et seq.*)

Dated: May 21, 2021.

Molly Stasko,

Treasury PRA Clearance Officer.

[FR Doc. 2021-11176 Filed 5-26-21; 8:45 am]

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0067]

Agency Information Collection Activity Under OMB Review: (VA Form 21-4502)

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Veterans Benefits Administration (VBA), Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden and it

includes the actual data collection instrument.

DATES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function. Refer to “OMB Control No. 2900-0067”.

FOR FURTHER INFORMATION CONTACT:

Maribel Aponte, Office of Enterprise and Integration, Data Governance Analytics (008), 1717 H Street NW, Washington, DC 20006, (202) 266-4688 or email maribel.aponte@va.gov. Please refer to “OMB Control No. 2900-0067” in any correspondence.

SUPPLEMENTARY INFORMATION:

Authority: 38 U.S.C. 3901-3904.

Title: Application for Automobile or Other Conveyance and Adaptive Equipment (Under 38 U.S.C. 3901-3904) (VA Form 21-4502).

OMB Control Number: 2900-0067.

Type of Review: Reinstatement of a previously approved collection.

Abstract: VA Form 21-4502 is used by veterans and servicepersons to apply for automobile and adaptive equipment benefits. Without the information

solicited by this form, VA would be unable to determine eligibility, and benefits would not be properly paid.

No substantive changes have been made to this form. The respondent burden has increased due to the estimated number of receivables averaged over the past two years.

An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The **Federal Register** Notice with a 60-day comment period soliciting comments on this collection of information was published at 86 FR 51 on March 18, 2021, page 14800.

Affected Public: Individuals or Households.

Estimated Annual Burden: 411.

Estimated Average Burden per Respondent: 15 minutes.

Frequency of Response: One time.

Estimated Number of Respondents: 1,645.

By direction of the Secretary.

Dorothy Glasgow,

VA PRA Clearance Officer (Alternate), Office of Enterprise and Integration, Data Governance Analytics, Department of Veterans Affairs.

[FR Doc. 2021-11227 Filed 5-26-21; 8:45 am]

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